



Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

**** Recalculated ****

05 Carbon County

0057 Red Lodge H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Donna Tandy **Phone #:** (406) 446-2110

(Signature)

(Date)

Chair, Board of Trustees: Elise Fouts

(Signature)

(Date)

County Superintendant Jane Swanson-Webb

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

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05 Carbon County

0057 Red Lodge H S

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
519	Miscellaneous Revenue	LOCAL		
605	FY15 State Vocational - Reimer	STATE		
606	Vo Ed Agriculture 2011-12	STATE		State
607	Vo Ed Family & Consumer Science	STATE		State
608	FY15 State Vocational - Elton	STATE		
705	Vo Ed Business/Marketing	STATE		State
706	Vo Ed Agriculture	STATE		State
707	FY13 Vocational Ed - Zimmerman	STATE		
755	Vo Ed Business/Marketing 2013-14	STATE		State
756	Vo Ed Agriculture 2013-14	STATE		State
758	Vo Ed Tech Ed/Industrial Arts 2013-14	STATE		State
759	Restraunt Assoc. Grant	LOCAL		
780	FY15 Perkins Gant - Reimer	FEDERAL		
781	FY15 Perkins - Hellwinkle	FEDERAL		
782	FY15 Perkins - Professional Development	FEDERAL		
783	FY15 Perkins - Elton	FEDERAL		
784	FY15 Perkins - Zimmerman	FEDERAL		
804	Reap HS - FY16	FEDERAL		
805	FY16 State Vo-Ag (Lammiman)	STATE		
806	FY State Vo-Ag (Reimer)	STATE		
807	FY State Vo-Ag (Zimmerman)	STATE		
808	FY16 State Vo-Ag (Elton)	STATE		
809	FY16 Carl Perkins (Lammiman)	FEDERAL		
810	SPED-Vocational Rehabilitation	FEDERAL		
811	FY16 Carl Perkins (Elton)	FEDERAL		
812	FY16 Carl Perkins (Reimer)	FEDERAL		
813	FY16 Carl Perkins (Zimmerman)	FEDERAL		
815	Century Link Grant	LOCAL		
816	Bob Moran Library Grant	LOCAL		

Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

**** Recalculated ****

05 Carbon County

0057 Red Lodge H S

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	411,844.05	83,595.73	162,716.64	
02	Taxes Receivable - Real and Personal (120-149)	34,283.80	7,497.81	3,450.47	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	446,127.85	91,093.54	166,167.11	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	15,153.17			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	15,153.17			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	34,283.80	7,497.81	3,450.47	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	153,296.48			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	243,394.40	83,595.73	162,716.64	
52	TOTAL FUND BALANCE/EQUITY	396,690.88	83,595.73	162,716.64	
53	TOTAL LIABILITIES AND FUND BALANCE	446,127.85	91,093.54	166,167.11	

Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

**** Recalculated ****

05 Carbon County

0057 Red Lodge H S

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	25,584.58	92,481.26	23,477.78	31,163.90
02	Taxes Receivable - Real and Personal (120-149)	360.14			3,799.84
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	25,944.72	92,481.26	23,477.78	34,963.74
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	360.14			3,799.84
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			4,299.81	35.50
48	Fund Balance for Budget	25,584.58	92,481.26	19,177.97	31,128.40
52	TOTAL FUND BALANCE/EQUITY	25,584.58	92,481.26	23,477.78	31,163.90
53	TOTAL LIABILITIES AND FUND BALANCE	25,944.72	92,481.26	23,477.78	34,963.74

Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

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05 Carbon County

0057 Red Lodge H S

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,588.02			19,731.29
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	0.05			
06	Other Current Assets (190-210)	3,756.71			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	6,344.78			19,731.29
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	6,344.78			19,731.29
52	TOTAL FUND BALANCE/EQUITY	6,344.78			19,731.29
53	TOTAL LIABILITIES AND FUND BALANCE	6,344.78			19,731.29

Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

**** Recalculated ****

05 Carbon County

0057 Red Lodge H S

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

**** Recalculated ****

05 Carbon County

0057 Red Lodge H S

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	56,385.17	34,407.53		56,047.28
02	Taxes Receivable - Real and Personal (120-149)	2,743.08			20,002.48
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	59,128.25	34,407.53		76,049.76
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,743.08			20,002.48
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	695.26			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	55,689.91	34,407.53		56,047.28
52	TOTAL FUND BALANCE/EQUITY	56,385.17	34,407.53		56,047.28
53	TOTAL LIABILITIES AND FUND BALANCE	59,128.25	34,407.53		76,049.76

Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

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05 Carbon County

0057 Red Lodge H S

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		117,417.25		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		117,417.25		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		117,417.25		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		117,417.25		
53	TOTAL LIABILITIES AND FUND BALANCE		117,417.25		

Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

**** Recalculated ****

05 Carbon County

0057 Red Lodge H S

Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

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05 Carbon County

0057 Red Lodge H S

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

**** Recalculated ****

05 Carbon County

0057 Red Lodge H S

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	212,331.85		172,066.26	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	212,331.85		172,066.26	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	11,500.00			
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	200,831.85		172,066.26	
52	TOTAL FUND BALANCE/EQUITY	212,331.85		172,066.26	
53	TOTAL LIABILITIES AND FUND BALANCE	212,331.85		172,066.26	



Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

**** Recalculated ****

05 Carbon County

0057 Red Lodge H S

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

**** Recalculated ****

05 Carbon County

0057 Red Lodge H S

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

**** Recalculated ****

05 Carbon County

0057 Red Lodge H S

Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

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05 Carbon County

0057 Red Lodge H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	612,128.19	678,232.86
1112	District Levy - Personal Property	2,140.48	2,337.83
1113	District Levy - Heavy Motor Vehicles	0.00	1,117.51
1114	District Levy - Pers Prop/Mobile Homes	923.31	1,710.33
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	121,320.14	0.00
1190	Penalties and Interest on Taxes	8,315.30	1,909.45
1510	Interest Earnings	1,934.86	2,804.24
1900	Other Revenue from Local Sources	20.27	179.42
3110	Direct State Aid	670,288.35	681,409.04
3111	Quality Educator	53,371.89	52,671.96
3112	At Risk Student	2,421.94	2,434.91
3113	Indian Education For All	3,712.80	3,758.40
3114	American Indian Achievement Gap	1,800.00	820.00
3115	State Spec Ed Allowable Cost Pymt to Districts	28,834.86	26,157.60
3116	Data For Achievement	2,730.00	3,600.00
3118	Natural Resource Development	4,776.58	7,649.90
3120	State Guaranteed Tax Base Aid	114,173.15	109,577.60
3444	State School Block Grant	75,013.01	75,013.01
3446	SB96 Block Grant Reimbursement	3,623.17	0.00
3460	Montana Oil and Gas Tax	2,663.94	1,240.08
6100	Material Prior Period Revenue Adjustments	0.00	1,688.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,710,192.24	1,654,312.97

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	458,659.74	460,638.02	
			2XX Personal Services - Employee Benefits	75,945.91	74,249.86	
			3XX Purchased Professional and Technical Services	12,562.33	15,374.41	
			4XX Purchased Property Services	13,144.00	11,835.24	
			5XX Other Purchased Services	4,721.68	4,484.49	
			6XX Supplies and Materials	58,975.34	83,999.17	
			7XX Property and Equipment Acquisition	465.50	20,289.00	
			810 Dues and Fees	1,470.78	4,781.80	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	59,757.03	36,408.43	
			2XX Personal Services - Employee Benefits	8,012.62	3,422.78	

Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

**** Recalculated ****

05 Carbon County

0057 Red Lodge H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	531.00	1,380.71
		222X Educational Media Services			
			1XX Personal Services - Salaries	32,914.57	33,707.89
			2XX Personal Services - Employee Benefits	4,784.06	5,277.46
			6XX Supplies and Materials	3,577.26	4,737.71
			810 Dues and Fees	0.00	500.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	24,310.15	23,999.98
			2XX Personal Services - Employee Benefits	6,835.50	5,534.74
			3XX Purchased Professional and Technical Services	5,018.99	9,173.97
			4XX Purchased Property Services	0.00	990.99
			5XX Other Purchased Services	9,003.13	9,465.74
			6XX Supplies and Materials	376.04	3,721.99
			810 Dues and Fees	4,719.50	6,020.63
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	106,226.07	109,549.31
			2XX Personal Services - Employee Benefits	15,048.30	16,854.41
			5XX Other Purchased Services	2,129.30	1,940.17
			6XX Supplies and Materials	2,071.40	1,538.08
			810 Dues and Fees	637.35	747.08
		25XX Support Services - Business			
			1XX Personal Services - Salaries	18,653.95	12,748.89
			2XX Personal Services - Employee Benefits	832.65	62.18
			5XX Other Purchased Services	226.59	349.64
			6XX Supplies and Materials	6,041.35	3,449.96
			810 Dues and Fees	0.00	113.40
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	78,564.71	51,917.14
			2XX Personal Services - Employee Benefits	25,189.97	18,303.48
			3XX Purchased Professional and Technical Services	9,521.96	902.00
			4XX Purchased Property Services	83,168.31	117,768.40
			5XX Other Purchased Services	31,945.65	27,344.34
			6XX Supplies and Materials	19,685.75	22,674.70
			810 Dues and Fees	7,049.04	2,939.52
		27XX Student Transportation Services			
			4XX Purchased Property Services	0.00	1,711.82
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	6,439.83	15,543.71
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	77,626.38	51,739.61
			2XX Personal Services - Employee Benefits	14,256.03	8,858.16

Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

**** Recalculated ****

05 Carbon County

0057 Red Lodge H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	250.00	0.00
			6XX Supplies and Materials	9.95	269.31
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	2,981.06	2,877.34
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	119,671.22	138,404.10
			2XX Personal Services - Employee Benefits	23,261.74	28,176.86
			5XX Other Purchased Services	1,284.81	0.00
			6XX Supplies and Materials	5,738.14	7,599.11
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	26,785.85	30,640.87
			2XX Personal Services - Employee Benefits	412.39	624.08
			5XX Other Purchased Services	6,657.93	3,899.97
			6XX Supplies and Materials	1,051.66	894.82
			810 Dues and Fees	2,070.00	255.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	98,361.20	100,760.59
			2XX Personal Services - Employee Benefits	4,026.74	2,059.89
			4XX Purchased Property Services	138.60	0.00
			5XX Other Purchased Services	9,553.69	10,710.25
			6XX Supplies and Materials	18,494.81	27,468.62
			810 Dues and Fees	5,127.20	3,535.00
	910 Food Services				
		31XX Food Services			
			5XX Other Purchased Services	0.00	294.67
			6XX Supplies and Materials	23,258.39	10,595.58
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	3,500.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,643,735.10</u>	<u>1,656,117.07</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

**** Recalculated ****

05 Carbon County

0057 Red Lodge H S

Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					336,302.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,654,312.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,656,117.07	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	153,296.48	Less Last Year	91,103.65	(4b)	62,192.83	
					62,192.83	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					396,690.88	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

**** Recalculated ****

05 Carbon County

0057 Red Lodge H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	176,165.54	132,661.11
	1112 District Levy - Personal Property	531.66	456.37
	1113 District Levy - Heavy Motor Vehicles	0.00	217.37
	1114 District Levy - Pers Prop/Mobile Homes	215.13	379.33
	1190 Penalties and Interest on Taxes	1,197.42	411.65
	1510 Interest Earnings	322.35	688.96
	1900 Other Revenue from Local Sources	432.60	1,520.06
	2220 County On-Schedule Trans Reimb	27,072.29	30,246.43
	3210 State On-Schedule Trans Reimb	27,072.30	30,246.44
	3444 State School Block Grant	8,479.22	8,479.22
	3446 SB96 Block Grant Reimbursement	790.13	0.00
	5200 Sale or Compensation for Loss of Assets	161.80	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>242,440.44</u>	<u>205,306.94</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	33,234.48	23,999.98
			2XX Personal Services - Employee Benefits	6,317.87	5,440.66
		25XX Support Services - Business			
			1XX Personal Services - Salaries	13,465.70	12,194.61
			2XX Personal Services - Employee Benefits	765.07	59.48
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	0.00	6,566.66
			2XX Personal Services - Employee Benefits	0.00	1,453.16
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	54,801.47	47,915.85
			2XX Personal Services - Employee Benefits	6,897.93	5,208.22
			3XX Purchased Professional and Technical Services	3,656.83	3,401.05
			4XX Purchased Property Services	21,250.03	30,779.78
			5XX Other Purchased Services	9,800.98	6,654.78
			6XX Supplies and Materials	16,832.08	10,833.07
			810 Dues and Fees	99.53	784.77
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	<u>45,000.00</u>	<u>45,000.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>212,121.97</u>	<u>200,292.07</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

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05 Carbon County

0057 Red Lodge H S

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					78,580.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					205,306.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					200,292.07	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					83,595.73	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

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05 Carbon County

0057 Red Lodge H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	72,187.50	67,774.52
	1112 District Levy - Personal Property	217.87	233.59
	1113 District Levy - Heavy Motor Vehicles	0.00	111.63
	1114 District Levy - Pers Prop/Mobile Homes	84.31	171.84
	1190 Penalties and Interest on Taxes	526.80	192.11
	1510 Interest Earnings	725.85	960.82
	5200 Sale or Compensation for Loss of Assets	7,584.57	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>81,326.90</u>	<u>69,444.51</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			7XX Property and Equipment Acquisition	65,310.00	44,205.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>65,310.00</u>	<u>44,205.00</u>

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	163,727.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	69,444.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	44,205.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	26,250.00	(4b)
	-26,250.00	
	-26,250.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	162,716.64	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

**** Recalculated ****

05 Carbon County

0057 Red Lodge H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	8,162.10	7,865.70
	1112 District Levy - Personal Property	19.68	27.15
	1113 District Levy - Heavy Motor Vehicles	0.00	13.03
	1114 District Levy - Pers Prop/Mobile Homes	36.60	19.92
	1190 Penalties and Interest on Taxes	210.87	20.67
	1510 Interest Earnings	193.26	147.14
	3110 Direct State Aid	2,930.09	0.00
	5700 Resources Transferred from Other School Districts or Cooperatives	0.00	574.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		11,552.60	8,667.61

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX Other Purchased Services	20,020.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				20,020.00	0.00	

Schedule Of Changes Worksheet					Fund Code 13
Beginning Fund Balance					16,916.97 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					8,667.61 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					25,584.58 (5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

**** Recalculated ****

05 Carbon County

0057 Red Lodge H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	464.02	659.48
	2240 County Retirement Distribution	207,312.26	211,770.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		207,776.28	212,430.33

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	81,866.77	74,509.08
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	9,647.01	3,091.70
	221X Improvement of Instruction Services				
		2XX	Personal Services - Employee Benefits	172.21	0.00
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	5,465.21	5,456.26
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	26,230.52	7,427.20
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	16,436.45	17,144.07
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	4,872.45	3,860.85
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	11,976.30	8,707.62
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	6,662.30	5,661.66
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	12,769.40	14,155.45
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	19,109.16	21,948.59
	610 Adult Continuing Education Programs				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	3,007.64	2,881.15
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		2XX	Personal Services - Employee Benefits	4,202.49	4,461.07



Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

**** Recalculated ****

05 Carbon County

0057 Red Lodge H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2015 Value	2016 Value
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX	Personal Services - Employee Benefits	12,836.41	13,354.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					215,254.32	182,658.77

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					62,709.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					212,430.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					182,658.77	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					92,481.26	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

**** Recalculated ****

05 Carbon County

0057 Red Lodge H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
519	Miscellaneous Revenue	
	1510 Interest Earnings	139.03
780	FY15 Perkins Gant - Reimer	
	6100 Material Prior Period Revenue Adjustments	240.00
784	FY15 Perkins - Zimmerman	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	0.02
804	Reap HS - FY16	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	16,954.00
805	FY16 State Vo-Ag (Lammiman)	
	3900 State Career & Technical Ed Entitlement	3,759.00
806	FY State Vo-Ag (Reimer)	
	3900 State Career & Technical Ed Entitlement	2,974.00
807	FY State Vo-Ag (Zimmerman)	
	3900 State Career & Technical Ed Entitlement	1,775.00
808	FY16 State Vo-Ag (Elton)	
	3900 State Career & Technical Ed Entitlement	2,139.00
809	FY16 Carl Perkins (Lammiman)	
	3900 State Career & Technical Ed Entitlement	2,511.00
810	SPED-Vocational Rehabilitation	
	4740 Pre-Employment Transition Services (DPHHS)	18,750.00
811	FY16 Carl Perkins (Elton)	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,000.00
812	FY16 Carl Perkins (Reimer)	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,000.00
813	FY16 Carl Perkins (Zimmerman)	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,220.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		54,461.05

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
605	FY15 State Vocational - Reimer				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX Supplies and Materials		1,697.23
			605 Subtotal		1,697.23



Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

**** Recalculated ****

05 Carbon County

0057 Red Lodge H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
606	Vo Ed Agriculture 2011-12				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX	Supplies and Materials	1,830.65
			606 Subtotal		1,830.65
607	Vo Ed Family & Consumer Science				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX	Supplies and Materials	1,048.75
			607 Subtotal		1,048.75
608	FY15 State Vocational - Elton				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX	Supplies and Materials	777.14
			608 Subtotal		777.14
705	Vo Ed Business/Marketing				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX	Supplies and Materials	832.96
			705 Subtotal		832.96
706	Vo Ed Agriculture				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX	Supplies and Materials	1,190.70
			706 Subtotal		1,190.70
707	FY13 Vocational Ed - Zimmerman				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX	Supplies and Materials	0.66
			707 Subtotal		0.66
755	Vo Ed Business/Marketing 2013-14				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX	Supplies and Materials	1,354.72
			755 Subtotal		1,354.72
756	Vo Ed Agriculture 2013-14				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX	Supplies and Materials	3,184.22
			756 Subtotal		3,184.22



Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

**** Recalculated ****

05 Carbon County

0057 Red Lodge H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
758	Vo Ed Tech Ed/Industrial Arts 2013-14				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX Supplies and Materials		280.12
			758 Subtotal		280.12
759	Restraunt Assoc. Grant				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX Supplies and Materials		971.97
			759 Subtotal		971.97
780	FY15 Perkins Gant - Reimer				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			6XX Supplies and Materials		0.25
			780 Subtotal		0.25
781	FY15 Perkins - Hellwinkle				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			6XX Supplies and Materials		0.80
			781 Subtotal		0.80
783	FY15 Perkins - Elton				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			6XX Supplies and Materials		0.25
			783 Subtotal		0.25
804	Reap HS - FY16				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		16,954.00
			804 Subtotal		16,954.00
805	FY16 State Vo-Ag (Lammiman)				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX Supplies and Materials		2,395.66
			805 Subtotal		2,395.66
806	FY State Vo-Ag (Reimer)				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX Supplies and Materials		2,547.97
			806 Subtotal		2,547.97



Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

**** Recalculated ****

05 Carbon County

0057 Red Lodge H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
807	FY State Vo-Ag (Zimmerman)				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX Supplies and Materials		69.16
			807 Subtotal		69.16
808	FY16 State Vo-Ag (Elton)				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX Supplies and Materials		143.05
			808 Subtotal		143.05
809	FY16 Carl Perkins (Lammiman)				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		262.00
			6XX Supplies and Materials		1,999.00
			810 Dues and Fees		250.00
			809 Subtotal		2,511.00
810	SPED-Vocational Rehabilitation				
	474	Pre-Employment Transition Services (DPHHS)			
		1XXX	Instruction		
			4XX Purchased Property Services		325.00
			5XX Other Purchased Services		2,432.53
			6XX Supplies and Materials		7,670.36
			810 Subtotal		10,427.89
811	FY16 Carl Perkins (Elton)				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		400.00
			6XX Supplies and Materials		1,600.00
			811 Subtotal		2,000.00
812	FY16 Carl Perkins (Reimer)				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		800.00
			6XX Supplies and Materials		1,197.00
			812 Subtotal		1,997.00
813	FY16 Carl Perkins (Zimmerman)				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			6XX Supplies and Materials		1,065.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

**** Recalculated ****

05 Carbon County

0057 Red Lodge H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees		155.00
			813 Subtotal		1,220.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					53,436.15

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					21,152.95 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					54,461.05 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					53,436.15 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	4,299.81	Less Last Year	2,999.88	(4b)	1,299.93
					1,299.93 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					23,477.78 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
519 Miscellaneous Revenue	139.03	0.00	139.03
605 FY15 State Vocational - Reimer	0.00	1,697.23	-1,697.23
606 Vo Ed Agriculture 2011-12	0.00	1,830.65	-1,830.65
607 Vo Ed Family & Consumer Science	0.00	1,048.75	-1,048.75
608 FY15 State Vocational - Elton	0.00	777.14	-777.14
705 Vo Ed Business/Marketing	0.00	832.96	-832.96
706 Vo Ed Agriculture	0.00	1,190.70	-1,190.70
707 FY13 Vocational Ed - Zimmerman	0.00	0.66	-0.66
755 Vo Ed Business/Marketing 2013-14	0.00	1,354.72	-1,354.72
756 Vo Ed Agriculture 2013-14	0.00	3,184.22	-3,184.22
758 Vo Ed Tech Ed/Industrial Arts 2013-14	0.00	280.12	-280.12
759 Restraunt Assoc. Grant	0.00	971.97	-971.97
780 FY15 Perkins Gant - Reimer	240.00	0.25	239.75
781 FY15 Perkins - Hellwinkle	0.00	0.80	-0.80
783 FY15 Perkins - Elton	0.00	0.25	-0.25
784 FY15 Perkins - Zimmerman	0.02	0.00	0.02
804 Reap HS - FY16	16,954.00	16,954.00	0.00
805 FY16 State Vo-Ag (Lammiman)	3,759.00	2,395.66	1,363.34
806 FY State Vo-Ag (Reimer)	2,974.00	2,547.97	426.03
807 FY State Vo-Ag (Zimmerman)	1,775.00	69.16	1,705.84
808 FY16 State Vo-Ag (Elton)	2,139.00	143.05	1,995.95
809 FY16 Carl Perkins (Lammiman)	2,511.00	2,511.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

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05 Carbon County

0057 Red Lodge H S

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
810 SPED-Vocational Rehabilitation	18,750.00	10,427.89	8,322.11
811 FY16 Carl Perkins (Elton)	2,000.00	2,000.00	0.00
812 FY16 Carl Perkins (Reimer)	2,000.00	1,997.00	3.00
813 FY16 Carl Perkins (Zimmerman)	1,220.00	1,220.00	0.00
Total	54,461.05	53,436.15	1,024.90



Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

**** Recalculated ****

05 Carbon County

0057 Red Lodge H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	86,769.39	68,380.95
	1112 District Levy - Personal Property	264.90	235.30
	1113 District Levy - Heavy Motor Vehicles	0.00	112.14
	1114 District Levy - Pers Prop/Mobile Homes	111.67	192.56
	1190 Penalties and Interest on Taxes	454.21	209.41
	1340 Fees for Adult Education	2,195.40	2,104.20
	1510 Interest Earnings	220.04	387.12
	6100 Material Prior Period Revenue Adjustments	0.00	55.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>90,015.61</u>	<u>71,677.18</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object	2015 Value	2016 Value	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	21,265.58	21,467.00
			2XX	Personal Services - Employee Benefits	2,053.84	1,843.92
			5XX	Other Purchased Services	169.98	558.09
			6XX	Supplies and Materials	8,491.62	1,311.01
			810	Dues and Fees	151.70	46.27
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920	Resources Transferred to Other School Districts or Cooperatives	48,000.00	48,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					80,132.72	73,226.29

Schedule Of Changes Worksheet			Fund Code 17
Beginning Fund Balance			32,677.51 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			71,677.18 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			73,226.29 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	35.50	Less Last Year	0.00 (4b)
			35.50 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			31,163.90 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

05 Carbon County

**** Recalculated ****

0057 Red Lodge H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	9,500.00	5,000.00
	1510 Interest Earnings	24.55	30.84
	1982 Summer Session - Driver's Education Fees	0.00	3,756.71
	3260 State Driver's Education Reimbursement	4,199.72	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		13,724.27	8,787.55

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	8,600.00	8,375.00
			2XX	Personal Services - Employee Benefits	583.22	637.89
			5XX	Other Purchased Services	389.58	535.37
			6XX	Supplies and Materials	612.13	35.00
			810	Dues and Fees	200.00	2,253.41
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	36.99	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				10,421.92	11,836.67	

Schedule Of Changes Worksheet						Fund Code 18
Beginning Fund Balance						9,393.90 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						8,787.55 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						11,836.67 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						6,344.78 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

05 Carbon County

**** Recalculated ****

0057 Red Lodge H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 21
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	105.12	141.40	
	5300 Operating Transfers from Other Funds	3,500.00	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,605.12	141.40	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	8,924.33	0.00
			2XX Personal Services - Employee Benefits	52.39	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				8,976.72	0.00

Schedule Of Changes Worksheet					Fund Code 21
Beginning Fund Balance					19,589.89 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					141.40 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					19,731.29 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

**** Recalculated ****

05 Carbon County

0057 Red Lodge H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	57,586.47	54,585.88
	1112 District Levy - Personal Property	173.09	188.11
	1113 District Levy - Heavy Motor Vehicles	0.00	89.91
	1114 District Levy - Pers Prop/Mobile Homes	73.32	138.62
	1190 Penalties and Interest on Taxes	417.36	154.48
	1510 Interest Earnings	137.86	148.22
	3281 State Technology Aid	1,521.54	1,488.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>59,909.64</u>	<u>56,793.63</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services		3,226.27	17,000.19
		6XX Supplies and Materials		35,704.34	31,852.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>38,930.61</u>	<u>48,852.47</u>

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance					48,360.49 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					56,793.63 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					48,852.47 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	695.26	Less Last Year	611.74	(4b)	83.52
					83.52 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					56,385.17 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

**** Recalculated ****

05 Carbon County

0057 Red Lodge H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	73.36	227.25
	1900 Other Revenue from Local Sources	5,325.22	200.00
	1910 Rentals	18,939.49	0.00
	1920 Contributions/Donations from Private Sources	0.00	200.00
	4100 Federal Miscellaneous Grants - Direct from Feds	0.00	2,996.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>24,338.07</u>	<u>3,624.04</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					30,783.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,624.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					34,407.53	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

**** Recalculated ****

05 Carbon County

0057 Red Lodge H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	410,298.42	391,637.15
	1112 District Levy - Personal Property	1,266.44	1,349.71
	1113 District Levy - Heavy Motor Vehicles	0.00	644.94
	1114 District Levy - Pers Prop/Mobile Homes	537.68	999.47
	1190 Penalties and Interest on Taxes	1,600.11	1,112.79
	1510 Interest Earnings	800.96	1,366.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		414,503.61	397,110.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	240,000.00	250,000.00
			850 Interest on Debt	163,040.00	151,040.00
			860 Agent Fees/Issuance Costs	350.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				403,390.00	401,390.00

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	60,327.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	397,110.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	401,390.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	56,047.28	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

05 Carbon County

**** Recalculated ****

0057 Red Lodge H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	7,805.41	0.00
	1190 Penalties and Interest on Taxes	1,079.84	0.00
	1510 Interest Earnings	511.57	803.20
	3445 State Combined Fund School Block Grant	13,619.13	13,619.13
	3447 SB96 Combined Block Grant Reimbursement	3,338.52	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		26,354.47	14,422.33

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					102,994.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					14,422.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					117,417.25	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

**** Recalculated ****

05 Carbon County

0057 Red Lodge H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 81
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	198.58	300.76
	1530 Net Increase (Decrease) in the Fair Value of Investments	-23,258.49	-7,710.09
	1900 Other Revenue from Local Sources	22,500.00	0.00
	1920 Contributions/Donations from Private Sources	4,138.00	4,024.00
	6100 Material Prior Period Revenue Adjustments	-5,033.92	1,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		-1,455.83	-2,385.33

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 81	
PRC	Program	Function	Object	2015 Value	2016 Value	
	8XX	Community Services Programs				
		33XX	Community Services			
			870	Student Scholarships	20,000.00	11,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				20,000.00	11,500.00	

Schedule Of Changes Worksheet					Fund Code 81
Beginning Fund Balance					234,717.18 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					-2,385.33 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					11,500.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	11,500.00	Less Last Year	20,000.00	(4b)	-8,500.00
					-8,500.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					212,331.85 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

05 Carbon County

**** Recalculated ****

0057 Red Lodge H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 84
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	327.06	308.67
	1700 Student Extracurricular Activity Receipts	293,210.26	0.00
	1900 Other Revenue from Local Sources	0.00	277,985.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		293,537.32	278,294.57

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84	
PRC	Program	Function	Object	2015 Value	2016 Value	
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	265,072.33	261,343.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				265,072.33	261,343.46	

Schedule Of Changes Worksheet					Fund Code 84
Beginning Fund Balance					155,115.15 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					278,294.57 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					261,343.46 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					172,066.26 (5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

**** Recalculated ****

05 Carbon County

0057 Red Lodge H S

Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	36,544.92	39,482.04
XX	39X	1XXX	112 Certified Teacher Staff Salaries	119,671.22	138,404.10
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	477,303.56	441,307.13
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	4,934.85	7,143.79
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	120.00	1,379.80
XX	XXX	26XX	41X Energy Utility Services	59,088.79	50,874.23
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	15,543.71
XX	XXX	4XXX	73X Major Equipment-New	6,439.83	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	20,020.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

**** Recalculated ****

05 Carbon County

0057 Red Lodge H S

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	26,157.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	26,157.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,719.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	37,666.95
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	63,744.42
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

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05 Carbon County

0057 Red Lodge H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	51,739.61	0.00	0.00	0.00	0.00
280	1XXX	2XX	8,858.16	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	269.31	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	2,877.34	0.00	0.00	0.00	0.00
Totals			63,744.42	0.00	0.00	0.00	0.00

63,744.42

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

**** Recalculated ****

05 Carbon County

0057 Red Lodge H S

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
*** Buildings	12,156,168.85	0.00	0.00	0.00	12,156,168.85
Machinery and Equipment	502,532.26	0.00	98,548.83	30,664.52	570,416.57
Totals at Historical Cost	12,658,701.11	0.00	98,548.83	30,664.52	12,726,585.42
Depreciation					
Building Accum	1,390,878.87	0.00	255,399.42	0.00	1,646,278.29
Machinery and Equipment Accum	267,507.27	0.00	38,206.17	30,664.52	275,048.92
Total Accumulated Depreciation	1,658,386.14	0.00	293,605.59	30,664.52	1,921,327.21
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	11,000,314.97	0.00	-195,056.76	0.00	10,805,258.21

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	31,857.19	0.00	0.00
Support Services Students (21XX)	52.00	0.00	0.00
Support Services Staff (22XX)	897.00	0.00	0.00
School Administration (24XX)	14.00	0.00	0.00
Financial Administration (25XX)	67.00	0.00	0.00
Operations and Maintenance (26XX)	1,074.01	0.00	0.00
Transportation (27XX)	36,464.26	0.00	0.00
Food Service (31XX)	2,016.41	0.00	0.00
Extracurricular (34XX, 35XX)	1,344.36	0.00	0.00
Unallocated	219,819.36	0.00	0.00
Total Depreciation for FY2016	293,605.59	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

**** Recalculated ****

05 Carbon County

0057 Red Lodge H S

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Capital Leases	20,701.80	0.00	4,140.36	0.00	16,561.44	4,140.36	12,421.08
Compensated Absences	84,772.58	12,249.16	0.00	0.00	97,021.74	0.00	97,021.74
Other Post Employment Benefits	176,933.20	0.00	0.00	3,650.02	173,283.18	0.00	173,283.18
Total Governmental Activity							
Non-bond Long-Term Liabilities	282,407.58	12,249.16	4,140.36	3,650.02	286,866.36	4,140.36	282,726.00
Bond(s)							
03/01/2007	3,795,000.00	0.00	250,000.00	0.00	3,545,000.00	260,000.00	3,285,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	3,795,000.00	0.00	250,000.00	0.00	3,545,000.00	260,000.00	3,285,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0057-12737187

05 Carbon County

**** Recalculated ****

0057 Red Lodge H S

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	179,831.54	32,268.07	0.00	212,099.61
Net Pension - TRS	1,235,796.66	0.00	16,470.14	1,219,326.52